

LOCAL SELF-GOVERNMENT SECRETARIAT.

No. L. 5849—V. P. 46-38-2, dated 20th January 1939.

In exercise of the powers vested in them under Section 65 (2) (h) of the Village Panchayet Act 1926, as amended from time to time, Government propose to make the following modifications in the existing rules 61 to 132 contained in pages 62 to 82 of the Village Panchayet Manual for the assessment and recovery of Village Panchayet taxes.

Objections, if any, to the proposed modifications, will be considered till the 15th February 1939.
The draft rules as revised are appended.

Existing Rule	Modifications proposed if any	Rule as finally revised	Remarks																																																																																																																
LEVY OF TAXES. 61. The rates of taxes leviable under Section 36 shall be <i>fixed</i> by the Panchayet and shall not exceed those noted below:— A. House Tax. <table> <tr> <th></th><th>Rs.</th><th>Rs.</th><th>Per annum. Rs. a. p.</th></tr> <tr> <td>(a) Class A—Buildings of the value not exceeding ...</td><td>25</td><td>...</td><td>0 4 0</td></tr> <tr> <td>Class B—Buildings of the value exceeding ...</td><td>25</td><td>50</td><td>0 8 0</td></tr> <tr> <td>Class C Do ...</td><td>50</td><td>200</td><td>1 0 0</td></tr> <tr> <td>Class D Do ...</td><td>200</td><td>400</td><td>2 0 0</td></tr> <tr> <td>Class E Do ...</td><td>400</td><td>600</td><td>3 0 0</td></tr> <tr> <td>Class F Do ...</td><td>600</td><td>800</td><td>4 0 0</td></tr> <tr> <td>Class G Do ...</td><td>800</td><td>1,000</td><td>5 0 0</td></tr> <tr> <td>Class H Do ...</td><td>1,000</td><td>1,500</td><td>7 8 0</td></tr> <tr> <td>Class I Do ...</td><td>1,500</td><td>...</td><td>10 0 0</td></tr> </table> B. Shop Tax. <table> <tr> <td>1. Wholesale shop (Mandi)</td><td>1st Class</td><td>...</td><td>25 0 0</td></tr> <tr> <td></td><td>2nd "</td><td>...</td><td>20 0 0</td></tr> <tr> <td></td><td>3rd "</td><td>...</td><td>15 0 0</td></tr> <tr> <td></td><td>4th "</td><td>...</td><td>10 0 0</td></tr> </table>		Rs.	Rs.	Per annum. Rs. a. p.	(a) Class A—Buildings of the value not exceeding ...	25	...	0 4 0	Class B—Buildings of the value exceeding ...	25	50	0 8 0	Class C Do ...	50	200	1 0 0	Class D Do ...	200	400	2 0 0	Class E Do ...	400	600	3 0 0	Class F Do ...	600	800	4 0 0	Class G Do ...	800	1,000	5 0 0	Class H Do ...	1,000	1,500	7 8 0	Class I Do ...	1,500	...	10 0 0	1. Wholesale shop (Mandi)	1st Class	...	25 0 0		2nd "	...	20 0 0		3rd "	...	15 0 0		4th "	...	10 0 0	Change "<i>fixed</i>" to "<i>determined</i>."	LEVY OF TAXES. 61. The rates of taxes leviable under Section 36 shall be <i>determined</i> by the Panchayet and shall not exceed those noted below:— A. House Tax. <table> <tr> <th></th><th>Rs.</th><th>Rs.</th><th>Per annum. Rs. a. p.</th></tr> <tr> <td>(a) Class A—Buildings of the value not exceeding ...</td><td>25</td><td>...</td><td>0 4 0</td></tr> <tr> <td>Class B—Buildings of the value exceeding ...</td><td>25</td><td>50</td><td>0 8 0</td></tr> <tr> <td>Class C Do ...</td><td>50</td><td>200</td><td>1 0 0</td></tr> <tr> <td>Class D Do ...</td><td>200</td><td>400</td><td>2 0 0</td></tr> <tr> <td>Class E Do ...</td><td>400</td><td>600</td><td>3 0 0</td></tr> <tr> <td>Class F Do ...</td><td>600</td><td>800</td><td>4 0 0</td></tr> <tr> <td>Class G Do ...</td><td>800</td><td>1,000</td><td>5 0 0</td></tr> <tr> <td>Class H Do ...</td><td>1,000</td><td>1,500</td><td>7 8 0</td></tr> <tr> <td>Class I Do ...</td><td>1,500</td><td>...</td><td>10 0 0</td></tr> </table> B. Shop Tax. <table> <tr> <td>1. Wholesale shop (Mandi)</td><td>1st Class</td><td>...</td><td>25 0 0</td></tr> <tr> <td></td><td>2nd "</td><td>...</td><td>20 0 0</td></tr> <tr> <td></td><td>3rd "</td><td>...</td><td>15 0 0</td></tr> <tr> <td></td><td>4th "</td><td>...</td><td>10 0 0</td></tr> </table>		Rs.	Rs.	Per annum. Rs. a. p.	(a) Class A—Buildings of the value not exceeding ...	25	...	0 4 0	Class B—Buildings of the value exceeding ...	25	50	0 8 0	Class C Do ...	50	200	1 0 0	Class D Do ...	200	400	2 0 0	Class E Do ...	400	600	3 0 0	Class F Do ...	600	800	4 0 0	Class G Do ...	800	1,000	5 0 0	Class H Do ...	1,000	1,500	7 8 0	Class I Do ...	1,500	...	10 0 0	1. Wholesale shop (Mandi)	1st Class	...	25 0 0		2nd "	...	20 0 0		3rd "	...	15 0 0		4th "	...	10 0 0	
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62. Every Panchayet shall as soon as possible after its first constitution take steps for levying the taxes that are leviable under Section 36 of the Act. The rates fixed may be less than those prescribed in Rule 61, but shall not exceed those rates.

Change "Panchayet" into "Amildar," "for levying" into "assess and recover." Replace the last sentence by the words "in accordance with the rates determined by the Panchayet under Rule 61."

Omit "first"

63. When a Panchayet proposes to levy a tax, cess rate or fee under Sections 36 and 37 of the Act or when it proposes to enhance the rate of any tax, cess or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the Office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

Alter the words "when a Panchayet... the proposal" to the words "when a Panchayet proposes to determine or enhance the rates of taxes, cesses or fees leviable under Sections 36 and 37 of the Village Panchayet Act."

No change

64. Any person objecting to the imposition of a tax, cess, rate or fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

No change

65. The Panchayet shall consider all objections or suggestions made under Rule 64 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

62. The Amildar shall as soon as possible after the constitution of the Panchayet take steps to assess and recover the taxes that are leviable under Section 36 of the Act in accordance with the rates determined by the Panchayet under Rule 61.

63. When a Panchayet proposes to determine or enhance the rates of taxes, cesses or fees leviable under Sections 36 and 37 of the Village Panchayet Act, the proposals shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

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Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
PERSONS LIABLE TO PAY TAX, CESS OR RATE. 65. The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business, provided that in the case of an itinerant trader— (a) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading; (b) a certificate should be granted signed by the <i>Chairman of the Village Panchayet</i> collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade. EXEMPTIONS. 67. No tax, cess or rate shall be leviable in respect of any building or part of building or vacant site or hittal, owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja. 68. No tax, cess or rate shall be leviable:— (a) on any village site, land occupied by houses and backyards attached thereto, if the house and backyards do not occupy more than ten guntas in the Maidan parts and 20 guntas in the Malnad. (b) on any building or part of any building or vacant site or hittal— (i) belonging to the Government of Mysore or the Government of India or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or purposes of profit;	No change ... Substitute "<i>Patel of the Village</i>" for "<i>Chairman of the Village Panchayet.</i>" No change ... No change ...	PERSONS LIABLE TO PAY TAX, CESS OR RATE. 66. The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is engaged in the trade or business, provided that in the case of an itinerant trader:— (a) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading; (b) a certificate should be granted signed by the <i>Patel of the Village</i> collecting the tax that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade. EXEMPTIONS. 67. No tax, cess or rate shall be leviable in respect of any building or part of building or vacant site or hittal, owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja. 68. No tax, cess or rate shall be leviable:— (a) on any village site, land occupied by houses and backyards attached thereto, if the house and backyards do not occupy more than ten guntas in the Maidan parts and 20 guntas in the Malnad. (b) on any building or part of any building or vacant site or hittal— (i) belonging to the Government of Mysore or the Government of India; or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or purposes of profit;	

(ii) used as a place of public worship or used for a charitable or common purpose.
(c) dwelling houses of Inamdars and sites belonging to them in Inam villages from which no profit is derived by them.

69. No tax shall be leviable in respect of carts:—

(a) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons, provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(b) belonging exclusively to mutts and exclusively and habitually used in connection with the farming of mutt lands;

(c) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

70. Toties, Talaries and Nirgantie who actually do the work of their offices in the villages under the jurisdiction of the Panchayet and properties owned by them or in their occupation shall be exempted from taxation under Section 36.

COMMUTATION OF TAXES.

71. A day's labour for the purpose of Section 37 of the Act shall mean labour for eight hours during the day.

72. No person shall be asked to work during the harvest season, the Taluk and Huzur Jamabandies, on occasions of local festivals and on the day on which the santhe nearest to the village is held and for more than four hours on any day or two days in a week.

73. The labour contributed may be of the assessee himself or of any other person on his behalf who can do the work of a normal labourer.

74. The work turned out shall be valued at such rates as may be fixed by the Panchayet with reference to the approved schedule of the rates for the time being in force for execution of works in the District, provided that the value of a man's work for a day of eight hours shall be reckoned at not less than six annas and that of a woman or a boy at not less than four annas.

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(b) belonging exclusively to mutts and exclusively and habitually used in connection with the farming of mutt lands;

(c) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

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Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
ASSESSMENT LIST. 75. Every <i>Panchayet</i> shall cause an assessment list to be prepared for the levy of the following kinds of taxes:— (a) Tax on houses. (b) Tax on shops or places of trade or business. (c) Cart tax. (d) Tax on vacant sites and hittals, and (e) Any other tax, cess or rate which the <i>Panchayet</i> is authorised to levy. 76. The assessment list shall be in form No. 16. 77. As soon as the assessment list is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the <i>Panchayet</i> that the list is open for inspection at the office of the <i>Panchayet</i> and that objections will be considered and decided by the <i>Panchayet</i> on a day which shall not be within 30 days of the date of the notice aforesaid. 78. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge. 79. All objections to the assessment will be considered and decided by the <i>Panchayet</i> on the date specified in the notice published under Rule 77 or on any later date to which <i>the meeting</i> may be adjourned, and the decision of the <i>Panchayet</i> shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner and, if there is no Assistant Commissioner, to the Deputy Commissioner, from the decision of the <i>Panchayet</i> if it is	The word "<i>Amildar</i> through the agency of the <i>Village Officers</i>" may be substituted for the word "<i>Panchayet</i>." No change The word "<i>Amildar</i>" may be substituted for the word "<i>Panchayet</i>" occurring in the penultimate line of the rule. No change Substitute the word "<i>Amildar</i>" for the word <i>Panchayet</i>." Substitute the words "<i>the consideration thereof</i>" for the words "<i>the meeting</i>" occurring in the fourth line of the rule.	ASSESSMENT LIST. 75. The <i>Amildar</i> shall through the agency of the <i>Village Officers</i> cause an assessment list to be prepared for the levy of the following kinds of taxes:— (a) Tax on houses. (b) Tax on shops or places of trade or business. (c) Cart tax. (d) Tax on vacant sites and hittals, and (e) Any other tax, cess or rate which the <i>Panchayet</i> is authorised to levy. 76. The assessment list shall be in form No. 16. 77. As soon as the assessment list is completed and columns 1 to 9 of the assessment list are filled up, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the <i>Panchayet</i> that the list is open for inspection at the office of the <i>Panchayet</i> and that objections will be considered and decided by the <i>Amildar</i> on a day which shall not be within 30 days of the date of the notice aforesaid. 78. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge. 79. All objections to the assessment will be considered and decided by the <i>Amildar</i> on the date specified in the notice published under Rule 77 or on any later date to which <i>the consideration thereof</i> may be adjourned and the decision of the <i>Amildar</i> shall be communicated to the person objecting to the assessment. An appeal shall lie to the Assistant Commissioner, and if there is no Assistant Commissioner, to the Deputy Commissioner, from the decision of the <i>Amildar</i> if it is persented	

presented within 30 days of the date of the communication of the decision and the order of the Assistant or the Deputy Commissioner shall be final. The *Panchayet* shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and the decision of the *Panchayet* in other cases to be made in the assessment list which shall be authenticated by the *signature of the Chairman*.

80. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

81. It shall not be necessary to prepare a new assessment list every year. The *Panchayet* may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 77, 78 and 79 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

RECOVERY OF DUES.

82. The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. *The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.*

Substitute "*his signature*" for "*the signature of the Chairman*."

No change

Add the words "*but the assessment list shall be revised once in four years*" at the end of the first sentence. Omit the words "*The Panchayet*" occurring at the beginning of the second sentence, and substitute the words "*The Amildar shall during Dittam Jamabandy scrutinize the list and*"

Add the words "*and 37*" after 36 in the first sentence. Omit second sentence.

within 30 days of the date of the communication of the decision, and the order of the Assistant or Deputy Commissioner shall be final. The *Amildar* shall cause all amendments necessary in accordance with the order of the Assistant or the Deputy Commissioner when an appeal is preferred and with *his own* decision in other cases to be made in the assessment list which shall be authenticated by *his signature*.

80. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax, cess or rate leviable throughout the official year to which the list relates.

81. It shall not be necessary to prepare a new assessment list every year, *but the assessment list shall be revised once in four years. The Amildar shall, during Dittam Jamabandy, scrutinize the list* and may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following, and in such cases the provisions of Rules 77, 78 and 79 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

RECOVERY OF DUES.

82. The taxes leviable under Sections 36 and 37 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State.

Instead of keeping the same assessment list prepared for any year indefinitely as at present, it is proposed to prepare a fresh assessment list once in four years as in the case of Municipalities noting only the alterations occurring in the meanwhile.

The change is suggested in order to secure uniformity of procedure in regard to the time of collection of all items due to the Panchayets.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
83. (1) All taxes, cesses, rates and fees shall be payable to such person as may be specifically authorised by the Village Panchayet for the purpose. "Provided that the Deputy Commissioner may, at the request of the Village Panchayet, entrust the collection of taxes under Section 36 to the Village Officers. 83. (2) When the collection of taxes is entrusted to the Village Officers, they shall be paid from the Panchayet fund, remuneration and stationery allowance at such rates as may be fixed from time to time by the Government. 83. (A) Where the collection work has been entrusted to the Village Officers, the following procedure shall be adopted:— (i) An extract from the assessment list containing columns 1 to 9 shall be sent by the Village Panchayet to the Amildar of the Taluk at the time of the annual Dittam Jamabandy or before the end of January in any case. The Amildar shall forward the extract through the Revenue Inspector to the Shanbhogue of the village concerned; (ii) On receipt of the extract, the Shanbhogue shall prepare the khat in form 16 (A) which will be the basis for collection by the Patel. (iii) The Patel shall be provided with receipt books in Form 16 (C).	For the existing rules 83 and 83 (A) new rules have been suggested on the analogy of the Land Revenue Rules Nos. 91 to 94.	83. (1) All taxes, cesses, rates and fees shall, as a rule, be paid to the Village Patel, who shall grant receipts in Form 16 (C) duly attested by the Village Shanbhogue. If the party wishes to make any such payment direct to any Treasury, the provisions contained in Rule 91 of the Land Revenue Rules shall apply. (2) For attending to collection work Patels and Shanbhogues shall be paid from the Panchayet Fund remuneration and stationery allowance at such rates as may be fixed from time to time by the Government. 83. (A) On the basis of the assessment list as approved at the Dittam Jamabandy the Shanbhog shall prepare the Khat in Form 16 (A) which will be the basis for collection by the Patel. (i) The Patel shall be responsible for the safe custody of all taxes, cesses, rates and fees, etc., collected by him, and the Shanbhogue shall obtain the Patel's signature in his Roz Khirdi (in Form 16 [B]), in token of his having collected the sums therein shown. (ii) In the case of taxes levied under Section 37 the payment of which has been commuted into a contribution of labour the Shanbhog shall make a note to that effect in the remarks column of the Khat and the Khirdi. (iii) On or before the 25th of the month, the Patel shall remit into the Taluk Treasury the whole of the collections made since the last remittance and it will be credited to the account of the Panchayet concerned. The Shanbhogue's Khirdi should accompany every such remittance to enable the Taluk authorities to see that the remittance corresponds with the sums entered in the khirdi. Should the Patel fail in any month to make the remittance as aforesaid, it shall be the duty of the Shanbhogue to present the khirdi to the Taluk office, punctually on the 25th of the month, and the Amildar or in his absence the Sheristedar shall thereupon take immediate steps to recover from the Patel the amount which he has failed to remit.	

(iv) The collections made shall be entered in the Khirdi in Form 16 (B) by the Shanbhog and shall be promptly remitted direct to the Taluk Treasury and credited to the Village Panchayet Savings Bank Account before the end of each month.

(v) At the end of each month a copy of the Khirdi, with copies of the receipts issued by the Patel during the month, shall be submitted by the Shanbhog to the Amildar, who will forward it to the Chairman after satisfying himself that the collections made were duly remitted to the Treasury. On receipt of the copy of the khirdi, the Chairman shall make necessary entries in the Day Book and assessment list. The entries in the Day Book shall be made in red ink to indicate readily that the collection was made by the Village Officers and not by the Panchayet.

(vi) The Revenue Inspector shall check the Khates and Khirdis during collection season and at other times, whenever he visits the villages as is done in the case of Land Revenue dues, and satisfy himself that proper steps are taken to collect the taxes. The Amildar shall also exercise a similar check.

84. Where any tax, cess or other dues shall remain unpaid for fifteen days, after the same is due, a notice in writing in form No. 17 signed by the *Secretary and in his absence by the Chairman* shall be served upon the person or persons liable to pay the tax, cess or other dues.

85. If within fifteen days from the service of such notice of demand, the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter, unless cause is shown to the satisfaction of the *Chairman* for the non-payment.

86. Every warrant of distraint and sale of property shall be in Form No. 18 and shall be signed by the *Chairman* and for every such warrant a fee of two annas shall be recovered from the defaulter. Such warrant shall be executed by such person as may be appointed by the *Panchayet* for this purpose.

(iv) Interest shall be charged upon all arrears of tax, cess or rate from the first of the year following that to which they relate, at the rate of one pie per rupee per month, portions of a month and fractions of a rupee being omitted in the calculation.

(v) The Revenue Inspector shall check the khates and Khirdis during the collection season and at other times, whenever he visits the villages as is done in the case of land revenue dues, and satisfy himself that proper steps are taken to collect the taxes. The Amildar shall also exercise a similar check.

The word "*Patel*" may be substituted for the word "*Secretary*" and the words "*and in his absence by the Chairman*" being omitted.

85 and 86. The word "*Patel*" may be substituted for the word "*Chairman*" and "*Panchayet*" wherever they occur.

84. Where any tax, cess or other dues shall remain unpaid for fifteen days, after the same is due, a notice in Form No. 17 signed by the *Patel* shall be served upon the person or persons liable to pay the tax, cess or other dues.

85. If within 15 days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter, unless cause is shown to the satisfaction of the *Patel* for the non-payment.

86. Every warrant of distraint and sale of property shall be in form No. 18 and shall be signed by the *Patel* and for every such warrant a fee of two annas shall be recovered from the defaulter. Such warrant shall be executed by such person as may be appointed by the *Patel* for this purpose.

As the work of issue of notices, etc., in respect of all the Panchayets involves very heavy work in the Taluk office, it is proposed to entrust this work to the Patel of the village as the Chairman was doing this work formerly.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
87. When property is distrained, an inventory of such property shall be made at once, a copy of which shall, on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.	No change	87. When property is distrained, an inventory of such property shall be made at once, a copy of which shall, on demand, be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.	
88. The distraint and sale shall be subject to the provisions contained in Rules 89 to 96 <i>infra</i> .	Do	88. The distraint and sale shall be subject to the provisions contained in Rules 89 to 96 <i>infra</i> .	
89. No person executing any process directing or authorising the seizure or moveable property shall enter any dwelling house after sunset and before sunrise.	Do	89. No person executing any process directing or authorising the seizure of moveable property shall enter any dwelling house after sunset and before sunrise.	
90. No outer door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.	Do	90. No outer door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.	
91. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and, giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.	Do	91. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.	
92. The following property shall not be liable to distraint :—	Do	92. The following property shall not be liable to distraint :—	
(a) The necessary wearing apparel and bedding of the defaulter, his wife and children,	Do	(a) the necessary wearing apparel and bedding of the defaulter, his wife and children,	
(b) the tools of artisans, and	Do	(b) the tools of artisans, and	
(c) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the <i>Chairman</i> of the Panchayet, be necessary to enable the defaulter to earn his livelihood.	Substitute " <i>Patel</i> " "for " <i>Chairman</i> of the Panchayet."	(c) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the <i>Patel</i> be necessary to enable the defaulter to earn his livelihood.	

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

94. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

95. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

96. If any claim shall be set up by a third person to moveable property distrained, the *Panchayet* shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

Additional rules for the collection of taxes, cesses, fees, etc., in Village Panchayet areas in the State.

97. Whenever a *Panchayet* neglects to recover or cannot recover the taxes or other dues under sub-section (1) of Section 40, and the *Amildar* considers it necessary to have a special staff to assist him in the collection of such taxes and dues under sub-section (2) of Section 40, he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

No Change

Do

Do

The word "*Patel*" may be substituted for the word "*Panchayet*."

The existing rule has been recast.

93. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

94. When the property seized is subject to speedy and natural decay or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

95. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or dues and of the said expenses including the expenses of the sale, shall be returned on demand if made within six months after the date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

96. If any claim shall be set up by a third person to moveable property distrained, the *Patel* shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained from seeking relief in a Civil Court having jurisdiction.

97. Whenever the *Amildar* considers it necessary to have a special staff to assist him in the collection of taxes or other dues under sub-section (1) of Section 40 in respect of one or more Panchayets he shall make a report to the Deputy Commissioner through the Sub-Division Officer.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
98. The Deputy Commissioner shall, if he, on a perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary, give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which to be employed the approximate cost and the quota thereof likely to be charged to each of the Panchayets.	No change ...	98. The Deputy Commissioner shall, if he, on a perusal of such report, considers the appointment of a special staff for one or more Panchayets necessary, give notice to the Panchayets concerned, such notice to contain the details of the proposed staff, the period for which it is to be employed, the approximate cost and the quota thereof likely to be charged to each of the Panchayets.	
99. The Panchayet concerned may within a period of six weeks of such notice, state in writing its objections, if any, to the proposal, such objections being forwarded to the Deputy Commissioner through the Amildar and the Sub-Division Officer.	No change ...	99. The Panchayet concerned may within a period of six weeks of such notice, state in writing its objections, if any, to the proposal, such objections being forwarded to the Deputy Commissioner through the Amildar and the Sub-Division Officer.	
100. On the expiry of the period and after considering the objections, if any, received within that period the Deputy Commissioner shall pass orders in the matter.	No change ...	100. On the expiry of the period and after considering the objections, if any, received within that period, the Deputy Commissioner shall pass orders in the matter.	
101. The estimated quota payable by the Panchayets for each quarter will be drawn in advance from the Panchayet funds by the Amildar and credited to the Treasury under a fund head to be newly opened under V Local and other Funds and all expenditure including that of the Sub-Overseers appointed as Village Panchayet Inspectors charged to this head. The pay bills will be cashed in the Treasury just as in the case of other pay bills, the appointments being made only after the necessary funds have been credited to this fund head.		101. The estimated quota payable by the Panchayets for each quarter will be drawn in advance from the Panchayet funds by the Amildar and credited to the Treasury under a fund head to be newly opened under V Local and other Funds and all expenditure including that of the Sub-Overseers appointed as Village Panchayet Inspectors charged to this head. The pay bills will be cashed in the Treasury just as in the case of other pay bills, the appointments being made only after the necessary funds have been credited to this fund head.	
102. Each Taluk Office will maintain a detailed account of the receipts and expenditure and balance under this head and send a monthly statement of the fund account to the District Office and to the Comptroller. The consolidated accounts of all Taluks in the Districts will be maintained Talukwar in the District Office while a similar account will be maintained Districtwar in the Comptroller's Office.	No change	102. Each Taluk Office will maintain a detailed account of the receipts and expenditure and balance under this head and send a monthly statement of the fund account to the District Office and to the Comptroller. The consolidated accounts of all Taluks in the Districts will be maintained Talukwar in the District Office while a similar account will be maintained Districtwar in the Comptroller's Office.	
103. A copy of the monthly debits and credits appearing in the accounts of the Comptroller's Office will be sent to the Deputy Commissioners for verification.		103. A copy of the monthly debits and credits appearing in the accounts of the Comptroller's Office will be sent to the Deputy Commissioners for verification.	

104. After the period of sanction of the Special Staff expires, the actual cost of the staff in proportion to the Village Panchayets arrears actually collected by the special staff shall be calculated and charged to the several Panchayets, any excess or short recovery of less than Rupees five being ignored.

105. A *pro-forma* account should be maintained in the Taluk Office for comparing the cost of the special staff with the accounts recovered for meeting it.

REMISSIONS AND WRITES OFF.

106. (a) The term "remission" in the Village Panchayet Act, will be applied in respect of amounts wrongly brought on demand and not recoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Act, and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

107. The *Chairman* will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the Village Panchayet from time to time in their meetings for their decision.

108. The Panchayets are empowered to remit, by resolutions duly passed at the meeting, all items falling under class (a) irrespective of the amount involved in each case; as regards items falling under class (b) they are empowered, by recording resolutions, to write off

No change

No change

The rule has been recast.

The words "*by resolutions duly passed at the meeting*" may be omitted. The remaining portion of the

104. After the period of sanction of the Special Staff expires, the actual cost of the staff in proportion to the Village Panchayets arrears actually collected by the special staff shall be calculated and charged to the several Panchayets, any excess or short recovery of less than Rupees five being ignored.

105. A *pro-forma* account should be maintained in the Taluk Office for comparing the cost of the special staff with accounts recovered for meeting it.

REMISSIONS AND WRITES OFF.

106. (a) The term "remission" in the Village Panchayet Act, will be applied in respect of amounts wrongly brought on demand and not recoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Act and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

107. The *Amildar* shall, through the agency of the Village Officers cause to be prepared lists of amounts falling under both classes with full details in respect of each item during *Dittam Jamabandi* every year.

108. The *Amildars* are empowered to remit, all items falling under class (a) irrespective of the amount involved in each case; as regards cases falling under class (b) the *Amildar* shall prepare a list of such cases and submit the same to the Sub-Division Officer with his opinion, for orders.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
items not exceeding Rs. 5 in each case. With regard to items exceeding Rs. 5, a resolution recommending the amount to be written off should be passed. <i>The Chairman</i> will prepare a list of such cases and submit the same to the Amildar together with a copy of the resolution of the Panchayet. The Amildar will submit the papers with his opinion through the Sub-Division Officer to the Deputy Commissioner for orders.	rule has been re-arranged.		
109. The <i>Deputy Commissioners</i> are empowered to write off amounts deemed irrecoverable up to Rs. 25 in each case and the Revenue Commissioner up to Rs. 100 in each case. Sanction of Government shall be obtained for writing off larger amounts.	No change	109. The <i>Deputy Commissioners</i> are empowered to write off amounts deemed irrecoverable up to Rs. 25 in each case and the Revenue Commissioner up to Rs. 100 in each case. Sanction of Government shall be obtained for writing off larger amounts.	
110. Final orders passed in regards to such items should be duly entered in the assessment list and other accounts by the <i>Chairman</i> against the items concerned quoting the authority sanctioning remission or write off in each case.	The word " <i>Patel</i> " may be substituted for the word " <i>Chairman</i> ."	110. Final orders passed in regard to such items should be duly entered in the assessment list by the <i>Patel</i> against the items concerned quoting the authority sanctioning the remission or write off in each case.	
111. A consolidated list of amounts so remitted or written off in each month should be submitted to the Amildar with the Demand, Collection and Balance Statement for each quarter. The Amildar and other inspecting officers should, by an examination of the proceedings of the Village Panchayet, satisfy themselves that the powers of the Village Panchayets are properly exercised and that the entries are in order.	The word " <i>quarter</i> " may be substituted for the word " <i>month</i> " and the words " <i>Deputy Commissioner through the Sub-Division Officer</i> " for the word " <i>Amildar</i> " and add a sentence " <i>A copy thereof.....for information.</i> "	111. A consolidated list of amounts so remitted or written off in each quarter should be submitted to the Deputy Commissioner through the Sub-Division Officer with the Demand, Collection and Balance Statement for the quarter. <i>A copy thereof shall be sent to the Village Panchayet concerned for information.</i> The Deputy Commissioner and the Sub-Division Officer should, during their inspections, satisfy themselves that the above procedure is being strictly followed and that the entries are in order.	
RE: REFUND OF TAXES, ETC., COLLECTED BY THE VILLAGE PANCHAYETS.			
112. All claims for refund of amounts paid to the Village Panchayets shall be preferred in writing by the parties to the <i>Chairman of the Village Panchayet</i> concerned.	One rule has been suggested for these three rules.	112. All claims for refund of amounts shall be preferred in writing by the parties to the Amildar of the Taluk concerned, who after satisfying himself that the claim is valid, shall pass the order of refund if it is within his	Under the changed procedure the Village Panchayets have not been vested with

113. The Chairman after satisfying himself that the claim is valid, shall place the application before the Village Panchayet, with necessary references, etc., in its monthly meetings and have a resolution recorded for the refund of the amount.

114. In respect of amounts not exceeding Rs. 10 and not over three years old, the resolution of the Village Panchayet shall be sufficient and the Chairman may refund the money on the strength of such resolution. In other cases, he shall submit the application for refund, with the resolution of the Village Panchayet thereon, to the Amildar of the Taluk.

115. The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs. 25, the Sub-Division Officers up to Rs. 50 and the Deputy Commissioners up to Rs. 100, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.

116. A note of the date of refund and authority therefor should be entered by the *Chairman* against the item in the Register concerned, to avoid double payments.

117. At the end of every quarter the *Chairman* shall submit to the Amildar, a consolidated statement of amounts refunded by the Village Panchayet during the quarter, in the undermentioned form. The Amildar shall scrutinise the statement and bring the details into the accounts maintained in the Taluk Office.

powers of sanction. In other cases he will forward the application for refund with necessary references, to the Sub-Division Officer for orders.

powers of refund. The Revenue Officers continue to exercise similar powers as heretofore.

No change

113. The Amildars and Deputy Amildars are empowered to sanction refunds of amounts not exceeding Rs. 25, the Sub-Division Officers up to Rs. 50 and the Deputy Commissioners up to Rs. 100, provided the period of credit of the amount to the Village Panchayet does not exceed three years. In all other cases, the sanction of the Revenue Commissioner should be obtained.

Substitute "*Patel*" for "*Chairman*."

114. A note of the date of refund and authority therefor should be entered by the *Patel* against the item, in the Register concerned, to avoid double payments.

Substitute the word "*Amildar*" for "*Chairman*." The words "*by the Village Panchayet*" may be omitted.

115. At the end of every quarter the *Amildar* shall submit to the Deputy Commissioner through the Sub-Division Officer, a consolidated statement of amounts refunded during the quarter in the undermentioned form. A copy of the Statement shall be sent to the Village Panchayet concerned for information. The Deputy Commissioner shall scrutinise the same and return it to the Amildar, who will bring the details into the accounts maintained in the Taluk Office.

118. The *local Revenue Officers* shall during their inspections satisfy themselves that the *Village Panchayets* follow the above procedure and that irregularities are not permitted.

CASH TRANSACTIONS.

119. All cash transactions to which the Panchayet is a party must, without any reservation, be brought to account.

120. All collections shall be in the custody of the Chairman of the Panchayet who shall credit them to the Panchayet Fund in the Government Savings Bank or otherwise as prescribed in Section 35 (3) of the Act, at least once a month, provided that when the collections in his custody amount to Rs. 100 and more they should be remitted forthwith. A chellac shall accompany every remittance.

121. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet fund is lodged on orders signed by the Chairman.

122. (1) The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders:

Provided that each withdrawal form is accompanied by a memorandum showing clearly the purpose of the expenditure and by a copy of the resolution of the Panchayet in cases where the expenditure requires the approval of the Panchayet.

(2) All memoranda and resolutions received under sub-rule (1) shall be sent to the Amildar of the Taluk concerned without delay.

123. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all the entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

124. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received for credit to the Panchayet Fund and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

No change

Omit the rule

No change

Do

Do

Omit the words "for credit to the panchayet Fund" and add the words "by him."

CASH TRANSACTIONS.

117. All cash transactions to which the Panchayet is a party must, without any reservation, be brought to Account.

118. No portion of the receipts shall be appropriated for expenditure by the Panchayet and all sums required for expenditure shall be drawn from the Bank, Co-operative Society or other place where the Panchayet fund is lodged on orders signed by the Chairman.

119. (1) The Bank or Society or the person in charge of the Panchayet Fund shall, so far as the funds to the credit of the Panchayet admit, pay on all such orders:

Provided that each withdrawal form is accompanied by a memorandum showing clearly the purpose of the expenditure and by a copy of the resolution of the Panchayet in cases where the expenditure requires the approval of the Panchayet.

(2) All memoranda and resolutions received under sub-rule (1) shall be sent to the Amildar of the Taluk concerned without delay.

120. All remittances to and withdrawals from the Panchayet Fund shall be noted in a pass book supplied by the Bank or Society at the time of each transaction and all the entries in the pass book shall be initialled by the authority in charge of the Bank, Society, or other place where the Panchayet Fund is lodged.

121. The Chairman shall keep a Day Book (Form No. 1) in which shall be entered day by day all sums received by him and all sums disbursed from the Panchayet Fund. The balance on each day in which there is transaction shall be struck and entered in the Day Book in red ink.

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
125. For all sums received a receipt (Form No. 2) shall be given.	No change ...	122. For all sums received a receipt (Form No. 2) shall be given.	
126. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.	Do ...	123. For all sums paid a voucher (Form No. 3) shall invariably be taken from the payee.	
127. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the Day Book.	Do ...	124. Every receipt and voucher shall be written up in counterfoil books and serially numbered and the number of each receipt and voucher shall be entered against the corresponding entry in the Day Book.	
128. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.	Do ...	125. The Day Book shall be added up and balanced at the end of each month and shall be signed by the Chairman.	
129. The Chairman shall certify every month the balance in the Day Book to be correct and specify the custody in which the balance is held and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.	Do ...	126. The Chairman shall certify every month the balance in the Day Book to be correct and specify the custody in which the balance is held and shall forward a copy of the Day Book for each month to the Amildar so as to reach him on or before the 5th of the next month.	
130. At every monthly meeting of the Panchayet, the Day Book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.	Do ...	127. At every monthly meeting of the Panchayet, the Day Book, the receipt books, and the vouchers in support of all payments made, the pass book showing the amount at the credit of the Panchayet lodged and the cash on hand with the Chairman, shall be placed before the Panchayet.	
131. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure and balance approved and passed by the Panchayet <i>and of the demand, collection and balance together with the special measures adopted for the collection of arrears, if any.</i>	The words " <i>and of the demand, collection and balance..... if any</i> " may be omitted.	128. A record shall be made in the proceedings of the monthly meeting of the Panchayet of the total receipts, expenditure and balance as approved and passed by the Panchayet.	
132. (1) The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account (Forms Nos. 4 and 5).	No change ...	129. (1) The Amildar shall, in his office, have the income and expenditure of every Panchayet in his Taluk, classified under the several heads of account (Forms Nos. 4 and 5).	
(2) The Amildar shall also have the memoranda and resolutions received under sub-rule (2) of Rule 122 scrutinised and take prompt action to check irregular expenditure.		(2) The Amildar shall also have the memoranda and resolutions received under sub-rule (2) of Rule 119 scrutinised and take prompt action to check irregular expenditure.	

(8) The accounts of the Panchayet shall be closed monthly either in Form 4 or 5 under the following heads:—

Opening balance.
Receipts.
Total payments.
Closing balance.
Balance as per Savings Bank or Societies Pass Book.
Difference, if any.
Reasons for the difference.

FORM 16.

Assessment list of Village Panchayet, Hobli
Taluk for the year 19 -19.

The word "Chairman" occurring in column 7 may be changed to "Amildar". Columns 10 onwards may be omitted as the columns for noting collections are contained in the Khirdi.

(8) The accounts of the Panchayet shall be closed monthly either in Form 4 or 5 under the following heads:—

Opening balance.
Receipts.
Total payments.
Closing balance.
Balance as per Savings Bank or Societies Pass Book.
Difference, if any.
Reasons for the difference.

FORM 16.

Assessment of the Village Panchayet, Hobli
Taluk for the year 19 -19.

TABLE No. 10.																	
Serial No.		Number or name of property		Name of persons assessed		Valuation or other data for assessment		Amount of tax assessed for the year		Initials of Chairman with date		Arrears, if any, due at the end of the previous year		Total amount due		Details	

Serial No.	Number or name of property	Name of persons assessed	Valuation or other data for assessment	Amount of tax assessed for the year	Initials of Amildar with date	Arrears, if any due at the end of the previous year	Total amount due
1	2	3	4	5	6	7	8
				Rs a p	Rs a p		Rs a p
							Rs a p

Existing Rule	Change proposed, if any	Rule as finally changed	Remarks
FORM 17. <i>Notice of Demand.</i> Take notice that the <i>Chairman</i> of the Village Panchayet of.....demands from you the sum of Rs.....due to the said Village Panchayet on account of.....for the year 19 --19, and if the sum due is not paid into the office.....at or if sufficient cause for the non-payment is not shown to <i>him</i> or to. within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs. <i>Signature of the Chairman.</i> Date..... To..... 	Substitute "<i>Patel</i>" for "<i>Chairman</i>".	FORM 17. <i>Notice of Demand.</i> Take notice that the <i>Patel</i> of.....Village demands from you the sum of Rs.....due to the Village Panchayet of.....on account of.....for the year 19 --19, and if the sum due is not paid to <i>me</i> or if sufficient cause for the non-payment is not shown to <i>me</i> within fifteen days from the service of this notice, warrant of distress will be issued for the recovery of the same with costs. <i>Signature of Patel.</i> Date..... To	
FORM 18. <i>Distress Warrant.</i> (Here insert the name of the Officer charged with the execution of the warrant.) Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said(or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of rupees, together with.....for warrant fee, making together with a sum of rupees and such further	Substitute "<i>Patel</i>" for "<i>Chairman of the Village Panchayet</i>".	FORM 18. <i>Distress Warrant.</i> (Here insert the name of the Officer charged with the execution of the warrant.) Whereas.....of.....has not paid or shown sufficient cause for the non-payment of the sum of rupees.....detailed in the margin although the said sum has been duly demanded from the said and fifteen days elapsed since such demand was made, this is to command you to distrain the goods and chattels of the said(or, as the case may be any goods and chattels found on the premises detailed in the margin) to the amount of the said sum of rupees, together with.....for warrant fee, making together with a sum of rupees.....and such further	

sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the goods and chattels and having paid and deducted out of the proceeds of the sale the amount due and the fee.....and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person, whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

*Signature or Stamp of the
Chairman of the Village Panchayat of ..*

sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if within fifteen days next after such distraint, the amount due and the fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the goods and chattels and having paid and deducted out of the proceeds of the sale the amount due and the fee and the charges of taking, keeping and selling such distraint, to return the surplus, if any on demand, to the person, whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said.....you are to certify the same to me together with this warrant.

Signature of the Patel.

No. G. 7341—G. M. 115-38-2, dated 1st February 1939.

All Public Offices, Courts, Educational and other Public Institutions in Sagar Town will be closed on Saturday the 4th February 1939 in honour of the visit of His Highness the Maharaja of Mysore, to the Town.

By Order,
P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

FINANCIAL SECRETARIAT.

No. Fl. 4998—G. F. 214-38-2, dated 1st February 1939.

The accompanying Notification No. D. 7340—F., dated 29th October 1938, issued by the Government of India in the Finance Department, New Delhi, is published for the information of the public :—

By Order,
A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

FINANCIAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 29th October 1938.

No. D. 7340-F.—In exercise of the powers conferred by sub-section (1) of section 10 of the Indian Coinage Act, 1906 (III of 1906) and in supersession of the notification of the Government of India in the Finance Department No. 7258—F., dated the 6th December 1911 and clause 3 of the notification of the Government of India in the Finance Department No. 761—F., dated the 22nd March 1918, the Central Government is pleased to direct as follows, namely :—

On and after the 1st of November 1938—

- (1) All coins coined under the said Act shall bear on the obverse the crowned effigy of His Majesty King George VI and the inscription George VI King Emperor.
- (2) All silver coins coined under the said Act shall bear on the reverse the word "India" and the year of coinage with the designation of coins in English above and in Persian below.
- (3) All nickel pieces coined under the said Act shall bear on the reverse their designation in English, Urdu, Nagri, Bengali and Telugu with the word "India" and the year of coinage.
- (4) All bronze coins coined under the said Act shall bear on the reverse the designation of the coin in English over the word "India" and the year of coinage surrounded by a wreath.

A. J. Raisman,
Secretary to the Government of India.